B4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF PENNSYLVANIA

In re	AL.	L AMERICAN PROPERTIES,	INC.	Case No.	
	a	Corporation		Chapter	11
******			Debtor(s)		

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 RATTET PASTERNAK & GRODON 550 MAMARONECK AVE HARRISON NY 10528	Phone: RATTET PASTERNAK & GRODON 550 MAMARONECK AVE HARRISON NY 10528	LEGAL FEES		\$ 232,362.99
2 ORIGINATORS RESOURCE GROUP 265 MADISON AVE PENTHOUSE SUITE NEW YORK NY 10016	Phone: ORIGINATORS RESOURCE GROUP 265 MADISON AVE PENTHOUSE SUITE NEW YORK NY 10016	TRADE DEBT		\$ 180,000.00
3 PARENTE BEARD LLC P.O. BOX 13090 NEWARK NJ 07155	Phone: PARENTE BEARD LLC P.O. BOX 13090 NEWARK NJ 07155	ACCOUNTING FEE	S	\$ 146,923.85
4 SEAMON WHITESIDE + ASSOCIATES 501 WANDO PARK BLVD SUITE 200 MT PLEASANT SC 29464	Phone: SEAMON WHITESIDE + ASSOCIATES 501 WANDO PARK BLVD SUITE 200 MT PLEASANT SC 29464	LEGAL FEES		\$ 102,025.31
5 SANDER INGEBRETSEN & WAKE PC 1660 17TH STREET SUITE 450 DENVER CO 80202	Phone: SANDER INGEBRETSEN & WAKE PC 1660 17TH STREET SUITE 450 DENVER CO 80202	PROFESSIONAL S.	ERVICES	66,000.00

Debtor(s)

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6 KENNETH N. MILLER 1140 AVENUE OF THE AMERICAS SUITE 1800 NEW YORK NY 10036	Phone: KENNETH N. MILLER 1140 AVENUE OF THE AMERICAS SUITE 1800 NEW YORK NY 10036	LEGAL FEES		\$ 48,070.29
7 COZEN O' CONNOR 1900 MARKET STREET PHILADELPHIA PA 19103	Phone: COZEN O' CONNOR 1900 MARKET STREET PHILADELPHIA PA 19103	TRADE DEBT		\$ 23,572.75
8 TETRA CORPORATE SERVICES 3165 E. MILLROCK DRIVE SUITE 400 SALT LAKE CITY UT 84121	Phone: TETRA CORPORATE SERVICES 3165 E. MILLROCK DRIVE SUITE 400 SALT LAKE CITY UT 84121	TRADE DEBT		\$ 5,027.42

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, FRANK NOCITO	, President	of the Corporation name	ed
as debtor in this case, declare under penalty of perjur	I have read the foregoing List of Creditors Holding	Twenty Largest Unsecured Claims and that	
they are true and correct to the best of my knowledge. Date: 2-9-10 Signature Name:			